

by the two preceding sections, by the first day of January succeeding said levy, the comptroller shall cause suit to be brought in the name of the State against the said bank or banking association for the said taxes in the circuit court for the county, or the superior court of Baltimore city (as the case may be); and the said suit shall stand for trial at the first term, and judgment shall be rendered on motion unless issue be made, and a trial by jury be desired by either party, in which case a jury shall forthwith be empanelled to try the same; and the certificate of the comptroller of the amount of said taxes and that the same remain due and unpaid shall be *prima facie* evidence to entitle the State to a verdict and judgment against said bank or banking association; and in all cases where the said court shall find for the State, the judgment shall be rendered against the said bank or banking association for the amount of said taxes and ten per cent. additional as damages, and all costs, and a fee of fifty dollars shall be allowed the attorney in every such case, to be taxed as a part of the plaintiff's costs in such suit.

Cf. sec. 95, et seq.

1904, art. 81, sec. 153. 1890, ch. 544, sec. 133 A.

156. The president, cashier or other chief officer of each security, safe deposit, fidelity, guaranty and trust company heretofore or hereafter incorporated under the laws of this State, or incorporated under the laws of any other State and located and doing business in this State, shall by the fifteenth day of April in each year make a full and detailed report under oath to the state tax commissioner of all securities and investments of every description held by such companies respectively, in trust or otherwise, for any person, corporation or trust estate, to the end that the said investments may be made subject to State, county and municipal taxation, properly applicable to the same provided by law; and the said tax commissioner shall annually by the fifteenth day of May in each year assess said securities or other investments according to their fair value, and levy the state taxes prescribed by law upon the same, and shall also immediately upon the receipt of said annual reports transmit a copy of the same to the county commissioners of the several counties in which the principal office of said companies shall be located, and to the appeal tax court of Baltimore city, for the due assessment and levy of county and municipal taxes upon such investments and other securities.

Ibid. sec. 154. 1888, art. 81, sec. 136. 1888, ch. 143.

157. It shall be the duty of the president of any corporation organized under article 23, title "Corporations," for the transaction of any business for profit or gain, before proceeding to transact any business, or to open any office for the purpose of transacting such business, to file in the office of the state tax commissioner a copy of the certificate of incorporation under which it is organized, certified by the clerk of the circuit court for the county in which such certificate is recorded, or by the clerk of the superior court of Baltimore city, if recorded in said city; and